

# Michigan Wholesalers Other Tobacco Product (OTP) Tax Return

This return is issued under authority of P.A. 327 of 1993 as amended. This form is to be filed by all cigarette wholesalers. Filing is mandatory. This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See bottom of the return for mailing instructions.

Company Name and Mailing Address

☐ No Tax Due

**WT-100**

☐ Check here if you discontinued/sold your business

Enter effective date (mm/dd/ccyy): \_\_\_\_\_

☐ Check here if this is a corrected or amended return

## Method of Inventory Reporting:

☐ Book

☐ Physical

☐ Other (enter type): \_\_\_\_\_

Report Period (MM/CCYY)

Account Number (FEIN, ME or TR)

License Number

## PART 1: OTHER TOBACCO PRODUCT (OTP) INVENTORY RECONCILIATION

1. Beginning Inventory first of the month (from line 12 of your prior month's WT-100) ..... 1. \$
2. Tax-Unpaid OTP purchases (receipts) (from T-101a, Line 20, total) ..... 2. \$
3. Tax Paid Purchases (receipts) (from T-101b & T-101c, Line 20, total) ..... 3. \$
4. Total Available (add lines 1, 2 and 3) ..... 4. \$
5. Credits (from T-102a and T102b, Line 20, total) ..... 5. \$
6. Total out-of-state sales (from T-103, Line 20, total) ..... 6. \$
7. Sales from Tax Paid Inventory (from T-108c, Line 20, total) ..... 7. \$
8. Sales to U.S. Agencies (from T-108d, Line 20, total) ..... 8. \$
9. Tax-Unpaid OTP Sold to Michigan Tribes (T-115a, Line 20, total) ..... 9. \$
10. Total Exemptions (add lines 5-9) ..... 10. \$
11. Taxable OTP sales in Michigan (from T-108b and T-115b, Line 20, total) ..... 11. \$
12. Ending Inventory (Line 4 minus lines 10 and 11) ..... 12. \$

## OTP TAX COMPUTATION

13. Taxable OTP Sales in Michigan (Enter the amount from line 11) ..... 13. \$
14. Less Tax Paid Credits (from T-102b, Line 20, total) ..... 14. \$
15. Adjusted Taxable OTP Sales in Michigan (subtract line 13 from line 14) ..... 15. \$
16. Compute Tax (Line 15 x \$.32) ..... 16. \$
17. Compute 1% Tax Collection Allowance (Line 16 x \$.01) ..... 17. \$
18. TOTAL NET TAX DUE (Subtract line 17 from line 16) ..... 18. \$
19. REFUND DUE (If line 18 is less than zero, enter here; if not, continue to line 20) ..... 19. \$
20. Compute PENALTY (See instructions on calculating this amount) ..... 20. \$
21. Compute INTEREST (See instructions on calculating this amount) ..... 21. \$
22. TOTAL TAX, PENALTY and INTEREST DUE (Add lines 18, 20 and 21) ..... 22. \$

This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See instructions for more information.

## CERTIFICATION

*I certify under penalty of perjury that this return and attachments are true and complete to the best of my knowledge.*

☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

Authorized Signature	Printed Name	
Telephone Number	Title	Date

## Mailing Instructions:

Make checks payable to "State of Michigan". Write "Tobacco Products Tax" and your account number on the front of your check and mail to: Michigan Department of Treasury, P.O. Box 77628, Detroit, MI 48277-0628. If you have questions, call the Customer Contact Division, Tobacco Tax Unit at (517) 636-4630 or email [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). Deaf, hearing or speech impaired persons call (517) 636-4999 (TTY).

## Instructions for completing Form 4244, Michigan Wholesalers Other Tobacco Products (OTP) Tax Return

### Who Must File This Return

This return and its accompanying schedules must be filed each month by all Michigan Licensed Wholesalers of Other Tobacco Products. A return must be filed even if you do not have any tax due. In this instance simply check the "no tax due" box in the upper right-hand corner, sign the return and send it to the department.

### How to Complete This Return

You should first complete the supporting schedules since the figures you must enter on the return come from the supporting schedules.

### Line Instructions

**Line 1.** Enter the beginning inventory. The total from last months return line 12.

**Line 2.** Enter the wholesale price of the otp purchased from T-101a line 20 total.

**Line 3.** Enter the total from schedule T-101b, and T-101c.

**Line 4.** Total lines 1, 2 and 3.

**Line 5.** Enter the totals from schedules T-102a and T-102b.

**Line 6.** Enter the total from schedule T-103.

**Line 7.** Enter the total from schedule T-108c.

**Line 8.** Enter the total from T-108d

**Line 9.** Enter the total from schedule T-115a.

**Line 10. Add lines 5, 6, 7, 8, and 9.** Enter the total.

**Line 11.** Enter the totals from schedule T-108b & T-115b.

**Line 12.** Subtract lines 10 & 11 from line 4.

**Line 13.** Enter the total from line 11

**Line 14** Enter the total from schedule T-102b.

**Line 15.** Subtract line 14 from line 13.

**Line 16.** Multiply line 15 by \$.32.

**Line 17.** Multiply line 16 by \$.01.

**Line 18.** Subtract line 17 from line 16.

**Line 19.** Enter refund due if line 18 is less than zero.

**Line 20.** Enter penalty if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate penalty at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

**Line 21.** Enter interest if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate interest at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

**Line 22.** Enter total due, the sum of lines 18, 20 and 21.

### Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20<sup>th</sup> of the month following the reporting period.

*Late filed Returns:* Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

### Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (WT-100) in ascending numerical order (i.e. T-101, T-102, etc.).

### Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

### Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available online at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

### License Cancellation

If you discontinued or sold your business during the month and would like your license cancelled, check the box indicating that your cigarette license should be discontinued and note the effective date of the discontinuance. License and other tobacco product stamps are not transferable and must be returned to the department for cancellation. You must file a return for the month during which you go out of business. Attach your license to a letter giving the last date of business and if you sold your business, please provide the name and address of the purchaser.

### Name/Address/Ownership Changes

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership. In some instances a new license may need to be issued.

### Mailing Address

Mail Completed return and schedules with the appropriate payment to:  
Michigan Department of Treasury  
P.O. Box 77628  
Detroit, MI 48277